



Offertory Collection Procedures

Updated: April 24, 2023

The weekly Offertory Collections are the parish's major source of income; therefore, it is critical to have procedures in place to protect these gifts. Effective Offertory Collection procedures are critical to ensure the protection of our parish staff and volunteers engaged with the responsibility of collection, securing, counting and depositing these receipts. The following best practices are required to assist the parishes of the Archdiocese of Kansas City in Kansas to safeguard assets and protect staff and volunteers.

General Best Practices:

- Prohibit the parish staff from participating in the Offertory count at any level.
- Require two separate and unrelated individuals to immediately gather the collections after each Mass and deliver the collection to the designated count area.
- Require designated count teams, also separate and unrelated, to immediately count the collection (count teams can also be the same individuals that gather the collections).
- The back of each check should immediately be restrictively endorsed with the parish name, bank account number and state "For Deposit Only."
- Require count team members to record count totals on an approved count sheet in pen (pencils are prohibited). All count team members must also sign the count sheets in pen.
- Require count team members to prepare the deposit slip for bank depositing.
- Require count team members to immediately take the deposit to the bank's night deposit drop.
- Require an individual, separate and distinct from the count teams, to reconcile the actual bank deposit to the count sheet.
- The Parish Administrator or Bookkeeper must research and resolve all differences.
- Never allow a single individual to be in sole possession of the Offertory Collection until the count is completed and recorded.

Below are additional best practices to be utilized:

After Mass Collection Procedures:

- Immediately after Mass, or immediately after the Offertory, if the collection is not taken to the Altar with the Gifts, two separate and unrelated individuals will gather the collection and place the collection in a previously "marked" tamper evident bag.
- Immediately place the bag in the parish safe after each Mass or after the Offertory, if the collection is not taken to the Altar.
- Never allow a single individual to be in sole possession of the Offertory Collection until the count is completed and recorded.



Tamper Evident Bags:

- A single tamper evident bag should be utilized for each Mass, with a single collection. Two bags should be used if there are two collections.
- The individual responsible for preparing the bags for usage will mark each bag with the date and time of the Mass it is to be used prior to placing the bag(s) in the Sacristy, usher's room, etc.
- Each tamper evident bag comes standard with a tracking number and this tracking number should be recorded on a log sheet to ascertain that the bag issued for a given Mass is in fact the same bag presented to the count team members when the bag is opened for counting.
- After Offertory Collection monies are placed in the previously marked tamper evident bag(s), the ushers or individuals placing the monies in the bag(s) should initial the applicable bag prior to placing the bag(s) in the safe.
- The inventory of unused tamper evident bags should be stored in a secure area with access limited only to parish staff.

Safe or Other Secure Storage:

- All parishes must have a combination type safe to store Offertory Collections if the count is not completed and deposited immediately after each Mass.
- A detailed listing of those having access to the safe must be maintained at all times in a secure file. Every time there is a change in personnel of those having access to the safe, the list must be updated and the combination to the safe must be changed.
- Key operated safes or storage devices are prohibited.
- A safe with a "mailbox" style drop is most effective and therefore, recommended.

Count Team Structure:

- A minimum of two count teams must be established in each parish to be responsible for counting the Offertory Collection, completing the collection report, verifying the tamper evident bag log, preparing the deposit, creating the deposit slip and taking the deposit to the bank.
- Parish staff are prohibited from participating in the count at any level.
- Each count team must have at least three unrelated members and no more than eight members in total.
- Count team members must be separate and distinct; no husbands and wives or related individuals can serve together on the same count team.
- Count team members must be rotated on a regular basis.



Count Procedures:

- Under no circumstances may a single individual be in possession of the Offertory Collection at any time or be allowed to conduct the count alone.
- The parish bookkeeper and other parish personnel are prohibited from participating in the count at any level.
- Once the tamper evident bag(s) have been gathered and delivered to the count team, bag numbers are to be confirmed to the tamper evident bag log.
- The back of each check must immediately be restrictively endorsed with the parish name, bank account number and state "For Deposit Only."
- Each Mass collection must be counted independently by using a separate collection report or column for each Mass.
- Count sheets must be completed in pen as well as signed in pen (pencils are prohibited).
- The count must be confirmed before proceeding to the next bag and this procedure continued until all bags are counted.
- The collection report must designate all funds.
- In order to complete the report, envelopes must be sorted by applicable fund type and a calculator tape will be attached to the group of envelopes for that fund.
- These totals are to be transferred to the collection report.
- The totals of the envelope postings should be tied to the parishioner's contribution account.
- A single deposit slip must be used and will be confirmed by totaling the individual count sheets or columns.
- Duplicate deposit slips must be attached to the collection report and the validated deposit slip from the bank must also be attached to the collection report.
- Collection envelopes must be retained for the calendar year, thru April 30 of the following year for parishioner's tax purposes.

Deposit Procedures:

- Offertory Collection deposits must be made on Sunday via the bank's night depository. If this is not possible, funds must be placed in a tamper evident bag and locked in the parish safe to be deposited the following morning.
- The parish bookkeeper, or an individual separate and distinct from the count teams, must reconcile the collection report, duplicate deposit slip and the validated deposit slip from the bank. Tamper evident bag numbers must also be reviewed at this time.



Parishioner Contribution Statements:

- Every parishioner that has contributed during the calendar year will receive a tax letter or receipt detailing the amount received by January 31 of the following year. This helps to ensure that all contributions are accounted for properly, and complies with IRS regulations.
- Discrepancies between amounts donated by parishioners and amounts recorded by the parish must be investigated and resolved promptly.

Other Collections (Poor Box, At-Will Donations, Candles, etc):

- On a weekly basis, as Offertory Collections are counted, the count teams shall also count and deposit the various at-will and other collection receptacles within the parish. These collections are to be included on the count sheets.

Thank you for your compliance with Archdiocesan Best Practices. Feel free to contact me at any time with questions you may have.

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